

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA,

Case No. 08-CR-0248(1) (PJS/JJK)

Plaintiff,

v.

ORDER

AMIT YITZHAK SELA,

Defendant.

Defendant Amit Yitzhak Sela was convicted by a jury of conspiracy, tax evasion, filing a false individual tax return, and filing a false corporate tax return. He was sentenced by Judge James M. Rosenbaum to 42 months in prison followed by two years of supervised release. His term of imprisonment ended on December 16, 2011, and his term of supervised release began on that day. Sela now petitions the Court to terminate his supervised release.

The Court may terminate a term of supervised release and discharge the defendant at any time after the expiration of one year of supervised release if the Court is satisfied that doing so is warranted by the conduct of the defendant and is in the interests of justice. *See* 18 U.S.C. § 3583(e)(1). Having considered the factors set forth in 18 U.S.C. §§ 3553(a)(1), (a)(2)(B)-(D), and (a)(4)-(7), the Court denies Sela's petition.

First, according to the government, Sela has not yet paid the unpaid taxes that were the subject of his conviction despite having sufficient assets to do so. The Court will not even consider terminating Sela's supervised release until he pays every penny that he owes in back taxes.

Second, during the year or so that Sela has served on supervised release, he has generally obeyed the conditions of that supervised release, but there has been nothing remarkable about his

conduct. Most of those on supervised release obey their conditions, yet few seek, much less receive, early termination of their supervised release. Early termination of Sela's supervised release would thus result in an unwarranted disparity between Sela's sentence and the sentences of similarly situated defendants.

Finally, the two-year term of supervised release imposed on Sela was hardly onerous. Indeed, the terms of imprisonment and supervised release imposed on Sela were near the bottom of the range recommended by the Sentencing Guidelines. The Court is concerned that early termination of Sela's supervised release would result in a sentence inadequate to deter both Sela and others from committing crimes in the future.

For these reasons, the Court finds that terminating Sela's term of supervised release is not warranted by Sela's conduct and would not serve the interests of justice.

ORDER

Based on the foregoing, and on all of the files, records, and proceedings herein, IT IS HEREBY ORDERED THAT defendant Amit Yitzhak Sela's petition [ECF No. 150] is DENIED.

Dated: March 11, 2013

s/Patrick J. Schiltz

Patrick J. Schiltz
United States District Judge